

EXHIBIT A

AO89 (Rev. 7/95) Subpoena in a Criminal Case

UNITED STATES DISTRICT COURT

DISTRICT OF

NEW JERSEY

UNITED STATES OF AMERICA

V.

MARCI PLOTKIN, STANLEY BEKRITSKY,
RICHARD STADTMAUER, and ANNE AMICI

SUBPOENA IN A
CRIMINAL CASE

Case Number: 2:05-cr-05-249

TO:

General Counsel
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Chief Counsel
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

- ☒ YOU ARE COMMANDED to appear in the United States District Court at the place, date, and time specified below, or any subsequent place, date and time set by the court, to testify in the above referenced case. This subpoena shall remain in effect until you are granted leave to depart by the court or by an officer acting on behalf of the court.

PLACE

Martin Luther King Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07101

COURTROOM

5D

DATE AND TIME

4/7/2007 10:00 am

- ☒ YOU ARE ALSO COMMANDED to bring with you the following document(s) or object(s):
See attached Rider.

U.S. MAGISTRATE JUDGE OR CLERK OF COURT

WILLIAM T. WALSH

DATE

(By) Deputy Clerk

ATTORNEY'S NAME, ADDRESS AND PHONE NUMBER:

Robert S. Fink, Esq.
Kostelanetz & Fink, LLP
530 Fifth Avenue, New York, NY 10036 (212) 808-8100

AO89 (Rev. 7/95) Subpoena in a Criminal Case (Reverse)

PROOF OF SERVICE		
RECEIVED BY SERVER	DATE	PLACE
SERVED	12/6/06	By certified mail
SERVED ON (PRINT NAME) General Counsel, Dept. of Treasury Chief Counsel, IRS		FEES AND MILEAGE TENDERED TO WITNESS <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO AMOUNT \$ _____
SERVED BY (PRINT NAME) Megan L. Brackney		TITLE Attorney
DECLARATION OF SERVER		
<p>I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> <p>Executed on <u>12/6/06</u></p> <p style="text-align: center; margin-left: 100px;">DATE</p> </div> <div style="width: 50%;"> <p><u>Megan Brackney</u></p> <p style="text-align: center;">SIGNATURE OF SERVER</p> <p><u>530 5th Avenue</u></p> <p style="text-align: center;">ADDRESS OF SERVER</p> <p><u>New York, NY 10036</u></p> </div> </div>		
<p>ADDITIONAL INFORMATION</p> <p>Served by certified mail in accordance with 31 C.F.R. 1.11(d)(1).</p>		

RIDER

1. Any and all documents¹ in your possession, custody or control relating to the audits of the following entities for the specified tax years:

- a. CK Fawn Associates, LLC
EIN 22-05537
Audit of 2000 tax year
- b. Constantine Village Associates
EIN 22-2653550
Audit of 1994 tax year
- c. Constantine Village Associates, LP
EIN 22-3279640
Audit of 1997 tax year
- d. 66 W.M.P. Associates, LP
EIN 22-3359820
Audit of 1994 tax year
- e. Puck Associates
EIN 13-3341355
Audit of 1994 tax year
- f. Puck Associates
EIN 13-3341355
Audit of 1995 tax year

2. Any and all documents in your possession, custody or control relating to and underlying the issuance of the proposed regulations under § 263(a) of the Internal Revenue Code (set forth in 71 Fed. Reg. 48590-01), which if promulgated, would replace current Treas. Reg. §§ 1.263(a)-1, 1.263(a)-2, and 1.263(a)-3.

3. Any and all documents in your possession, custody or control regarding or relating to the legal uncertainty of the current capitalization rules, including Internal Revenue Service and Treasury Department communications regarding the rules or regulations on capitalization.

¹ For purposes of this Subpoena, the term "documents" includes any written, printed, electronic, recorded or encoded matter of any kind or nature, including all originals, drafts, notes, memoranda and proofs, whether handwritten, typed, printed, recorded, encoded or otherwise created.